



# TAMIL NADU GOVERNMENT GAZETTE

## EXTRAORDINARY

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Margazhi 15, Subakiruthu, Thiruvalluvar Aandu-2053

### Part III—Section 1(a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.**

#### NOTIFICATIONS BY GOVERNMENT

##### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENT TO THE TAMIL NADU GOODS AND SERVICES TAX (THIRD AMENDMENT) RULES, 2017

[G.O. Ms. No. 208, Commercial Taxes and Registration (B1), 30th December 2022,  
Margazhi 15, Subakiruthu, Thiruvalluvar Aandu-2053.]

No. SRO A-27(a)/2022.

In exercise of the powers conferred by section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely: —

**1. Short title and commencement.**— (1) These rules may be called the Tamil Nadu Goods and Services Tax (Third Amendment) Rules, 2022.

(2) They shall be deemed to have come into force on 26th day of December, 2022.

2. In the Tamil Nadu Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8,-

(i) in sub-rule (1), the words and letters, “mobile number, e-mail address,” shall be omitted;

(ii) in sub-rule (2), in clause (a), after the words “Direct Taxes”, the words “and shall also be verified through separate one-time passwords sent to the mobile number and e-mail address linked to the Permanent Account Number” shall be inserted;

(iii) in sub-rule (2), clauses (b) and (c) shall be omitted;

3. In the said rules, in rule 12, in sub-rule (3), after the word, “Where,” the words, brackets and figure, “on a request made in writing by a person to whom a registration has been granted under sub-rule (2) or”, shall be inserted.

4. In the said rules, in rule 46, in clause (f), the following proviso shall be inserted, namely:-

“Provided that where any taxable service is supplied by or through an electronic commerce operator or by a supplier of online information and database access or retrieval services to a recipient who is un-registered, irrespective of the value of such supply, a tax invoice issued by the registered person shall contain the name and address of the recipient along with its PIN code and the name of the State and the said address shall be deemed to be the address on record of the recipient.”.

5. In the said rules, in rule 46A, the following proviso shall be inserted, namely, –

“Provided that the said single “invoice-cum-bill of supply” shall contain the particulars as specified under rule 46 or rule 54, as the case may be, and rule 49.”;

6. In the said rules, in rule 87, in sub-rule (8), the following proviso shall be inserted, namely:-

“Provided that where the bank fails to communicate details of Challan Identification Number to the Common Portal, the Electronic Cash Ledger may be updated on the basis of e-Scroll of the Reserve Bank of India in cases where the details of the said e-Scroll are in conformity with the details in challan generated in FORM GST PMT-06 on the Common Portal.”.

7. In the said rules, in rule 89, in sub-rule (2),-

- (i) after clause (k), the following clauses shall be inserted, namely:-

“(ka) a statement containing the details of invoices viz. number, date, value, tax paid and details of payment, in respect of which refund is being claimed along with copy of such invoices, proof of making such payment to the supplier, the copy of agreement or registered agreement or contract, as applicable, entered with the supplier for supply of service, the letter issued by the supplier for cancellation or termination of agreement or contract for supply of service, details of payment received from the supplier against cancellation or termination of such agreement along with proof thereof, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;

(kb) a certificate issued by the supplier to the effect that he has paid tax in respect of the invoices on which refund is being claimed by the applicant; that he has not adjusted the tax amount involved in these invoices against his tax liability by issuing credit note; and also, that he has not claimed and will not claim refund of the amount of tax involved in respect of these invoices, in a case where the refund is claimed by an unregistered person where the agreement or contract for supply of service has been cancelled or terminated;”;

- (ii) in clause (m), after the proviso, the following proviso shall be inserted, namely:-

**“Provided further that a certificate is not required to be furnished in cases where refund is claimed by an unregistered person who has borne the incidence of tax.”.**

8. In the said rules, in rule 108, for sub-rule (3), the following sub-rule shall be substituted, namely: –

“(3) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-01 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of FORM GST APL-01, the date of submission of such copy shall be considered as the date of filing of appeal.”.

9. In the said rules, for rule 109, the following rule shall be substituted, namely: –

**“109. Application to the Appellate Authority.**-(1) An application to the Appellate Authority under sub-section (2) of section 107 shall be filed in FORM GST APL-03, along with the relevant documents, either electronically or otherwise as may be notified by the Commissioner and a provisional acknowledgment shall be issued to the appellant immediately.

- (2) Where the decision or order appealed against is uploaded on the common portal, a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal under sub-rule (1):

Provided that where the decision or order appealed against is not uploaded on the common portal, the appellant shall submit a self-certified copy of the said decision or order within a period of seven days from the date of filing of FORM GST APL-03 and a final acknowledgment, indicating appeal number, shall be issued in FORM GST APL-02 by the Appellate Authority or an officer authorised by him in this behalf, and the date of issue of the provisional acknowledgment shall be considered as the date of filing of appeal:

Provided further that where the said self-certified copy of the decision or order is not submitted within a period of seven days from the date of filing of FORM GST APL-03, the date of submission of such copy shall be considered as the date of filing of appeal.”.

10. In the said rules, after rule 109B, the following rule shall be inserted, namely:-

**“109C. Withdrawal of Appeal.** – The appellant may, at any time before issuance of show cause notice under sub-section (11) of section 107 or before issuance of the order under the said sub-section, whichever is earlier, in respect of any appeal filed in FORM GST APL-01 or FORM GST APL-03, file an application for withdrawal of the said appeal by filing an application in FORM GST APL-01/03W:

Provided that where the final acknowledgment in FORM GST APL-02 has been issued, the withdrawal of the said appeal would be subject to the approval of the appellate authority and such application for withdrawal of the appeal shall be decided by the appellate authority within seven days of filing of such application:

Provided further that any fresh appeal filed by the appellant pursuant to such withdrawal shall be filed within the time limit specified in sub-section (1) or sub-section (2) of section 107, as the case may be.”;

11. In the said rules, in rule 138, in sub-rule (14), in the Annexure, in column (2) of the table, against S.No. 5, after the brackets, word and figures “(Chapter 71)”, the words, brackets and figures “excepting Imitation Jewellery (7117)” shall be inserted.

12. In the said rules, in rule 161, for the word, “order”, the words, “intimation or notice” shall be substituted.

13. In the said rules, in FORM GST REG-01, –

(i) in PART A, in the note, for the words, “Authorised signatory filing the application shall provide his mobile number and email address”, the words, “E-mail Id and Mobile Number shall be auto-populated from Income Tax database as linked with the Permanent Account Number of the applicant” shall be substituted;

(ii) in the instructions for submission of Application for Registration, paragraph 2 shall be omitted.

14. In the said rules, in FORM GST REG-17, after the words “on merits”, the following shall be inserted, namely: –

“ Kindly refer to the supportive document(s) attached for case specific details.”.

15. In the said rules, for FORM GST REG-19, the following form shall be substituted, namely:–

**“FORM GST REG-19**

*[See rule 22 (3)]*

Reference Number

Date

To

Name

Address

GSTIN / UIN

Application Reference Number (ARN)

Date

**Order for Cancellation of Registration**

This has reference to show cause notice issued dated – ---

Whereas no reply to the show cause notice has been submitted;

and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas reply to the show cause notice has been submitted vide <ARN Number> dated \_\_\_\_\_;

and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas no reply to the show cause notice has been submitted and on day fixed for personal hearing, you did not appear in person or through an authorised representative;

and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas no reply to the show cause notice has been submitted, but you/ your authorised representative attended the personal hearing and made a written or verbal submission;

and whereas, the undersigned on examination of your written or verbal submission made during personal hearing and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas reply to the show cause notice has been submitted vide <ARN Number> dated \_\_\_\_\_. But, you or your authorised representative did not attend the personal hearing on scheduled or extended date;

and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s): or

Whereas reply to the show cause notice has been submitted vide <ARN Number> dated \_\_\_\_\_ and you/ your authorised representative attended the personal hearing, made a written/oral submission during personal hearing;

and whereas, the undersigned has examined your reply to show cause notice as well as submissions made at the time of personal hearing and is of the opinion that your registration is liable to be cancelled for following reason(s):

i.

ii.

The effective date of cancellation of your registration is <<DD/MM/YYYY>>.

2. Kindly refer to the supportive document(s) attached for case specific details.

3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the TNGST Act, 2017 is required to furnish a final return in FORM GSTR-10 within three months of the date of this order.

4. You are required to furnish all your pending returns.

5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation.

Place:

Date:

Signature

<Name of the officer>

Designation

Jurisdiction".

16. In the said rules, in FORM GSTR-1, –

(a) in the box,-

(i) for the word, "Year", the words, "Financial Year" shall be substituted;

(ii) for the word, "Month", the words, "Tax period" shall be substituted;

(b) for Table 3, the following table shall be substituted, namely:-

"3.	(a)	ARN	<Auto>
	(b)	Date of ARN	<Auto>"

- (c) in Table 4A, for the brackets, letters and words, "(i) attracting reverse charge and (ii) supplies made through e-commerce operator", the words, brackets and letters, "attracting reverse charge (including supplies made through e-commerce operator attracting TCS)" shall be substituted;
- (d) Table 4C and entries relating thereto shall be omitted;
- (e) In Table 5A, for the figure, letters, words and brackets, "5A. Outward supplies (other than supplies made through e-commerce operator, rate wise)", the words, brackets, letters, "Outward supplies (including supplies made through e-commerce operator, rate wise)" shall be substituted;
- (f) Table 5B and entries relating thereto shall be omitted;
- (g) for the Table 7, the following table shall be substituted, namely:-

Rate of tax	Total Taxable value	Amount			
		Integrated	Central	State Tax/UT Tax	Cess
1	2	3	4	5	6
7A. Intra-State supplies					
Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
7B. Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise]—Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS]					
Place of Supply (Name of State)					

- (h) in Table 9, –
- (i) in the heading, for the words and letters "debit notes, credit notes, refund vouchers", the words, "debit and credit notes" shall be substituted;
- (ii) for the words and letter, "Revised details of document or details of original Debit or Credit Notes or refund vouchers", the words and letter, "Revised details of document or details of original Debit or Credit Notes" shall be substituted;
- (iii) in the sub-heading, in column no. 2 and 3, the word, "Inv." shall be omitted;
- (iv) in the sub-heading, in column no. 5 and 6, for the word, "Invoice", the word "Document" shall be substituted;
- (i) in Table 9A, for the words, "If the invoice/Shipping bill details furnished earlier were incorrect", the words, "Amendment of invoice/Shipping bill details furnished earlier" shall be substituted;
- (j) in Table 9B, the words, "/Refund voucher" shall be omitted;
- (k) In Table 9C, for the words and brackets, "Debit Notes/Credit Notes/Refund voucher [amendments thereof]", the words and brackets, "Debit Notes/Credit Notes [Amended]" shall be substituted;
- (l) in Table 10, for the word, "Month", the words, "Month/Quarter" shall be substituted;
- (m) Table 10A (1) and entries relating thereto shall be omitted;
- (n) Table 10B (1) and entries relating thereto shall be omitted;
- (o) in Table 11, in the heading, after the words, "earlier tax period", the brackets and words, "(Net of refund vouchers, if any)" shall be inserted;
- (p) in Table 12, in the sub-heading, in column no. 3, the brackets and words, "(Optional if HSN is provided)" shall be omitted;
- (q) After Table 13 and before Verification, the following tables shall be inserted, namely:-

**14. Details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]**

Nature of supply	GSTIN of e-commerce operator	Net value of supplies	Tax amount			
			Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52						
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)						

**14A. Amendment to details of the supplies made through e-commerce operators on which e-commerce operators are liable to collect tax under section 52 of the Act or liable to pay tax u/s 9(5) [Supplier to report]**

Nature of supply	Original details		Revised details	Net value of supplies	Tax amount			
	Month / Quarter	GSTIN of e-commerce operator	GSTIN of e-commerce operator					
					Integrated tax	Central tax	State / UT tax	Cess
1	2	3	4	5	6	7	8	9
(a) Supplies on which e-commerce operator is liable to collect tax u/s 52								
(b) Supplies on which e-commerce operator is liable to pay tax u/s 9(5)								

**15. Details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report]**

[illegible]

**15A (I). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for registered recipients]**

Type of supplier	Original details				Revised details				Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date	GSTIN of supplier	GSTIN of recipient	Doc. no.	Doc. date			Integrated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Registered															
Un-registered															

**15A (II). Amendment to details of the supplies made through e-commerce operators on which e-commerce operator is liable to pay tax u/s 9(5) [e-commerce operator to report, for unregistered recipients]**

Type of supplier	Original details		Revised details	Rate	Value of supplies made	Tax amount				Place of supply
	GSTIN of supplier	Tax period	GSTIN of supplier			Integrated tax	Central tax	State / UT tax	Cess	
1	2	3	4	5	6	7	8	9	10	11
Registered										
Unregistered										

(r) For the instructions, the following shall be substituted, namely:-

**“A. General Instructions**

1. Terms used:

- a. GSTIN: Goods and Services Tax Identification Number
- b. UIN: Unique Identity Number
- c. UQC: Unit Quantity Code
- d. HSN: Harmonized System of Nomenclature
- e. POS: Place of Supply (Respective State)
- f. TCS: Tax collection at source by e-commerce operator
- g. SEZ: Special Economic Zone
- h. ECO: E-commerce operator
- i. DTA: Domestic Tariff Area
- j. B to B: Supplies from one registered person to another registered person
- k. B to C: Supplies from registered person to unregistered person

2. Quarterly taxpayers filing invoice details through GSTR-1 or IFF for the first two month(s) of the quarter shall not repeat such details while filing GSTR-1 of the quarter.



**B. Table specific instructions-**

Sr. No.	Table No.	Instructions
1	2	3
1.	4A	i. Supplies made to registered persons including supplies made through e-commerce operator attracting TCS u/s 52, but excluding supplies attracting tax on reverse charge basis, shall be reported. ii. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table. iii. The supplies made by SEZ on cover of a bill of entry shall not be reported by SEZ unit / developer.
2.	4B	Supplies made to registered persons, attracting tax on reverse charge basis, shall be reported. Supplies made u/s 9(5) for which e-commerce operator is liable to pay tax shall not be reported in this table.
3.	5	Inter-State supplies made to unregistered persons having invoice value more than Rs. 2.50 lakh shall be reported.
4.	6A	Exports with or without IGST shall be reported. Shipping bill details, if applicable, can be provided later through table 9 if such details are not available at the time of filing the statement.
5.	6B	Supplies made to SEZ units or SEZ developers, with or without IGST, shall be reported.
6.	6C	Deemed export supplies shall be reported.
7.	7	Supplies made to unregistered persons other than those reported in table 5 shall be reported. Values shall be net of credit and debit notes.
8.	8	Supplies having no tax liability (Nil rated, exempted and non-GST supplies) shall be reported. Supplies made through E-commerce Operator under section 9(5) shall not be included under exempted supplies of supplier.
9.	9A	Amendment of values reported in table 4A, 4B, 5, 6A, 6B and 6C shall be reported.
10.	9B	Credit and debit notes issued during the period shall be reported.
11.	9C	Amendment of credit and debit notes reported in table 9B shall be reported.
12.	10	Amendment of unregistered supplies reported in table 7 shall be reported.
13.	11(I)A	Advances received shall be reported. The values shall be net of refund vouchers, if any.
14.	11(I)B	Advances adjusted during the period shall be reported.
15.	11(II)	Amendment to advances received or adjusted shall be reported.
16.	12	HSN details as per notifications issued by Government from time to time shall be reported.
17.	13	Details of the documents issued during the period shall be reported.
18.	14(a)	Details of the supplies reported in any table from 4 to 10, made through e-commerce operator on which ECO is liable to collect tax at source (TCS) under section 52, shall be reported by the supplier.
19.	14(b)	Details of supplies made through ECO, on which ECO is liable to pay tax u/s 9(5), shall be reported by the supplier. Tax on such supplies shall be paid by the ECO and not by the supplier.
20.	14A(a)	Amendment to supplies reported in table 14(a) in earlier tax period shall be reported.



Sr. No.	Table No.	Instructions
1	2	3
21.	14A(b)	Amendment to supplies reported in table 14(b) in earlier tax period shall be reported.
22.	15	(i) ECO shall report details of the supplies made through him/her on which he/she is liable to pay tax u/s 9(5). (ii) GSTIN of supplier and recipient, if registered, shall be reported. (iii) Details of the documents issued by ECO shall be reported, if recipient is registered.
23.	15A(I)	Amendment to the details reported in table 15 in earlier tax periods in respect of registered recipients shall be reported.
24.	15A(II)	Amendment to the details reported in table 15 in earlier tax periods in respect of unregistered recipients shall be reported."

17. In the said rules, in FORM GST RFD-01, in Annexure 1, after Statement-7, the following statement shall be inserted, namely: –

**"Statement-8 [rule 89(2)(ka)]**

**Refund Type: Refund for unregistered persons**

Sl. No.	GSTIN of supplier	Document/Invoice Details				Tax Paid				Details of payment of invoice value to the supplier		Details of payment received against cancellation/ termination		Refund Amount Claimed (I+C+S+ Cess)
		Type of document	No.	Date	Taxable Value	Integrated Tax(I)	Central Tax(C)	State/ UT Tax(S)	Cess	Date	Amount	Date	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
														"

18. In the said rules, in FORM GST APL-02, in the heading, after the word, figures and brackets "rule 108(3)", the word, figures and brackets "and 109 (2)", shall be inserted.

19. In the said rules, after FORM GST APL-03, the following form shall be inserted, namely: –

**"FORM GST APL-01/03 W**

*[See rule 109C]*

**Application for Withdrawal of Appeal Application**

1. GSTIN:
2. Name of Business (Legal) (in case appeal is filed under sub-section (1) of section 107)
3. Name and designation of the appellant (in case appeal is filed under sub-section (2) of section 107):
4. Order No. & Date:
5. ARN of the Appeal & Date:
6. Reasons for Withdrawal:
  - i. Acceptance of order of the adjudicating authority.
  - ii. Acceptance of order of a Higher Appellate Authority/ Court on similar subject matter
  - iii. Need to file appeal again after rectification of mistakes/omission in the filed appeal

- iv. Amount involved in appeal is less than the monetary limit fixed for Appeal by the Board/Commissioner
- v. Any other reason

7. Declaration (applicable in case appeal is filed under sub-section (1) of section 107):

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature

Date:

Name of Applicant /Applicant Officer

Designation/ Status.”.

20. In the said rules, for FORM GST DRC-03, the following form shall be substituted, namely:-

**“FORM GST DRC – 03**

*[See rules 142(2) & 142 (3)]*

Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement [or intimation of tax ascertained through FORM GST DRC-01A

1.	GSTIN		
2.	Name	< Auto>	
3.	Cause of payment	<< drop down>>	
3A	Shipping bill details of erroneous IGST refund (to be enabled only if the specified category is chosen in drop down menu)	(i) Shipping Bill/ Bill of Export No. & Date: (ii) Amount of IGST paid on export of goods: (iii) Notification No. used for procuring inputs at concessional rate or exemption: (iv) Date of notification: (v) Amount of refund received: (vi) Amount of erroneous refund to be deposited: (vii) Date of credit of refund in Bank Account:	
4.	Section under which voluntary payment is made	<< drop down>>	
5.	Details of show cause notice, if payment is made within 30 days of its issue, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, GST RFD-01, others (specify)	Reference No./ARN	Date of issue/filing
6.	Financial Year		

7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

8. Reasons, if any – << Text box>>

9. Verification –

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name

Designation / Status

Date .....

Note –

1. Payment to be made only in cash for deposit of erroneous refund of unutilised Input Tax Credit (ITC) and for deposit of erroneous refund of Integrated Goods and Services Tax (IGST), obtained in contravention of sub-rule (10) of rule 96.

2. ARN of FORM GST RFD-01 to be mentioned mandatorily if cause of payment is selected as – 'deposit of erroneous refund of unutilised ITC'.

3. Details of shipping bills to be entered in the same pattern in which the details have been entered in the returns.”.

21. In the said rules, in FORM GST DRC-25, –

- after the words, “Revisional authority/”, the words and letter, “Adjudicating authority or Appellate authority under Insolvency & Bankruptcy Code/” shall be inserted;
- for the words, “before disposal of appeal or revision”, the words, “before disposal of appeal or revision or any other proceedings” shall be substituted;
- after the words, “giving effect of appeal/ revision”, the letters and words, “or any other proceedings” shall be inserted.

B. JOTHI NIRMALASAMY,  
Secretary to Government.